

the thousands of stories of people who played a role in the broader farm labor movement. According to the special resource study, "During the 1960s, the farm labor movement attracted support from a wide array of individuals, including members of other unions, religious leaders, civil rights activists, high school students and college students (including young Chicanos and Filipinos), environmentalists, and justice-minded consumers across the country and abroad."

As the son of immigrants from Mexico and the first Latino to represent California in the U.S. Senate, I believe the movement César Chávez created is just as important today as it ever has been. The National Park System—which preserves our natural, historical, and cultural heritage while offering vital spaces for teaching, learning, and outdoor recreation—must paint the full mosaic of America. Through the sites preserved by this bill, we can ensure that the National Park System preserves the diverse history of our Nation that is too often overlooked. As a farmworker himself, César Chávez maintained a strong connection to the natural environment. This bill uplifts his story and those of others whose contributions helped build the farmworker and civil rights movements that are pillars of American history.

I thank the bill's cosponsors in the Senate and House of Representatives, and I especially want to thank Congressman RUIZ for spearheading this effort with me to ensure that our national monuments and historical parks better reflect the diversity of America's heritage.

Today and every day, let's recommit to the work César Chávez began. As he would say: *La Lucha Sigue*. We must not waver as we keep up the fight for justice and equality for all.

I look forward to working with my colleagues to enact the César E. Chávez National Historical Park Act as quickly as possible.

By Mr. THUNE (for himself, Mr. BARRASSO, Mrs. BLACKBURN, Mr. BOOZMAN, Mr. BRAUN, Mrs. BRITT, Mr. BUDD, Mrs. CAPITO, Mr. CORNYN, Mr. COTTON, Mr. CRAMER, Mr. CRAPO, Mr. CRUZ, Mr. DAINES, Ms. ERNST, Mrs. FISCHER, Mr. GRAHAM, Mr. GRASSLEY, Mr. HAGERTY, Mr. HAWLEY, Mr. HOEVEN, Mrs. HYDE-SMITH, Mr. JOHNSON, Mr. KENNEDY, Mr. LANKFORD, Mr. LEE, Ms. LUMMIS, Mr. MARSHALL, Mr. MCCONNELL, Mr. MORAN, Mr. MULLIN, Mrs. RICKETTS, Mr. RISCH, Mr. ROUNDS, Mr. RUBIO, Mr. SCHMITT, Mr. SCOTT of Florida, Mr. SCOTT of South Carolina, Mr. TILLIS, Mr. TUBERVILLE, and Mr. WICKER):

S. 1108. A bill to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes, and for other purposes; to the Committee on Finance.

Mr. THUNE. Madam President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 1108

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Death Tax Repeal Act of 2023".

#### SEC. 2. REPEAL OF ESTATE AND GENERATION-SKIPPING TRANSFER TAXES.

(a) ESTATE TAX REPEAL.—Subchapter C of chapter 11 of subtitle B of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

##### "SEC. 2210. TERMINATION.

"(a) IN GENERAL.—Except as provided in subsection (b), this chapter shall not apply to the estates of decedents dying on or after the date of the enactment of the Death Tax Repeal Act of 2023.

"(b) CERTAIN DISTRIBUTIONS FROM QUALIFIED DOMESTIC TRUSTS.—In applying section 2056A with respect to the surviving spouse of a decedent dying before the date of the enactment of the Death Tax Repeal Act of 2023—

"(1) section 2056A(b)(1)(A) shall not apply to distributions made after the 10-year period beginning on such date, and

"(2) section 2056A(b)(1)(B) shall not apply on or after such date."

(b) GENERATION-SKIPPING TRANSFER TAX REPEAL.—Subchapter G of chapter 13 of subtitle B of such Code is amended by adding at the end the following new section:

##### "SEC. 2664. TERMINATION.

"This chapter shall not apply to generation-skipping transfers on or after the date of the enactment of the Death Tax Repeal Act of 2023."

(c) CONFORMING AMENDMENTS.—

(1) The table of sections for subchapter C of chapter 11 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

"Sec. 2210. Termination."

(2) The table of sections for subchapter G of chapter 13 of such Code is amended by adding at the end the following new item:

"Sec. 2664. Termination."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to the estates of decedents dying, and generation-skipping transfers, after the date of the enactment of this Act.

#### SEC. 3. MODIFICATIONS OF GIFT TAX.

(a) COMPUTATION OF GIFT TAX.—Subsection (a) of section 2502 of the Internal Revenue Code of 1986 is amended to read as follows:

"(a) COMPUTATION OF TAX.—

"(1) IN GENERAL.—The tax imposed by section 2501 for each calendar year shall be an amount equal to the excess of—

"(A) a tentative tax, computed under paragraph (2), on the aggregate sum of the taxable gifts for such calendar year and for each of the preceding calendar periods, over

"(B) a tentative tax, computed under paragraph (2), on the aggregate sum of the taxable gifts for each of the preceding calendar periods.

"(2) RATE SCHEDULE.—

<b>"If the amount with respect to which the tentative tax to be computed is:</b>	<b>The tentative tax is:</b>
Not over \$10,000 .....	18% of such amount.
Over \$10,000 but not over \$20,000.	\$1,800, plus 20% of the excess over \$10,000.
Over \$20,000 but not over \$40,000.	\$3,800, plus 22% of the excess over \$20,000.

Over \$40,000 but not over \$60,000.	\$8,200, plus 24% of the excess over \$40,000.
Over \$60,000 but not over \$80,000.	\$13,000, plus 26% of the excess over \$60,000.
Over \$80,000 but not over \$100,000.	\$18,200, plus 28% of the excess over \$80,000.
Over \$100,000 but not over \$150,000.	\$23,800, plus 30% of the excess over \$100,000.
Over \$150,000 but not over \$250,000.	\$38,800, plus 32% of the excess over \$150,000.
Over \$250,000 but not over \$500,000.	\$70,800, plus 34% of the excess over \$250,000.
Over \$500,000 .....	\$155,800, plus 35% of the excess over \$500,000."

(b) TREATMENT OF CERTAIN TRANSFERS IN TRUST.—Section 2511 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

"(c) TREATMENT OF CERTAIN TRANSFERS IN TRUST.—Notwithstanding any other provision of this section and except as provided in regulations, a transfer in trust shall be treated as a taxable gift under section 2503, unless the trust is treated as wholly owned by the donor or the donor's spouse under subpart E of part I of subchapter J of chapter 1."

(c) LIFETIME GIFT EXEMPTION.—

(1) IN GENERAL.—Paragraph (1) of section 2505(a) of the Internal Revenue Code of 1986 is amended to read as follows:

"(1) the amount of the tentative tax which would be determined under the rate schedule set forth in section 2502(a)(2) if the amount with respect to which such tentative tax is to be computed were \$10,000,000, reduced by".

(2) INFLATION ADJUSTMENT.—Section 2505 of such Code is amended by adding at the end the following new subsection:

"(d) INFLATION ADJUSTMENT.—

"(1) IN GENERAL.—In the case of any calendar year after 2011, the dollar amount in subsection (a)(1) shall be increased by an amount equal to—

"(A) such dollar amount, multiplied by

"(B) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting 'calendar year 2010' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

"(2) ROUNDING.—If any amount as adjusted under paragraph (1) is not a multiple of \$10,000, such amount shall be rounded to the nearest multiple of \$10,000."

(d) CONFORMING AMENDMENTS.—

(1) Section 2505(a) of such Code is amended by striking the last sentence.

(2) The heading for section 2505 of such Code is amended by striking "UNIFIED".

(3) The item in the table of sections for subchapter A of chapter 12 of such Code relating to section 2505 is amended to read as follows:

"Sec. 2505. Credit against gift tax."

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to gifts made on or after the date of the enactment of this Act.

(f) TRANSITION RULE.—

(1) IN GENERAL.—For purposes of applying sections 1015(d), 2502, and 2505 of the Internal Revenue Code of 1986, the calendar year in which this Act is enacted shall be treated as 2 separate calendar years one of which ends on the day before the date of the enactment of this Act and the other of which begins on such date of enactment.

(2) APPLICATION OF SECTION 2504(b).—For purposes of applying section 2504(b) of the Internal Revenue Code of 1986, the calendar year in which this Act is enacted shall be treated as one preceding calendar period.

By Mr. DURBIN (for himself, Mr. OSSOFF, and Mr. WELCH):

S. 1151. A bill to terminate authorizations for the use of military force and declarations of war no later than 10

years after the enactment of such authorizations or declarations; to the Committee on Foreign Relations.

Mr. DURBIN. Madam President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 1151

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the “Accountability for Endless Wars Act of 2023”.

#### SEC. 2. TERMINATION OF AUTHORIZATIONS FOR THE USE OF MILITARY FORCE AND DECLARATIONS OF WAR.

(a) FUTURE AUTHORIZATIONS FOR THE USE OF MILITARY FORCE AND DECLARATIONS OF WAR.—Any authorization for the use of military force or declaration of war enacted into law after the date of the enactment of this Act shall terminate on the date that is 10 years after the date of the enactment of such authorization or declaration.

(b) EXISTING AUTHORIZATIONS FOR THE USE OF MILITARY FORCE AND DECLARATIONS OF WAR.—Any authorization for the use of military force or declaration of war enacted before the date of the enactment of this Act shall terminate on the date that is 6 months after the date of such enactment.

By Mr. DURBIN (for himself, Mr. LEE, Mr. WHITEHOUSE, Mr. BLUMENTHAL, Mr. BOOKER, Ms. WARREN, Mr. SANDERS, Mr. KING, Mr. KAINE, Mr. WICKER, and Mr. MARKEY):

S. 1152. A bill to focus limited Federal resources on the most serious offenders; to the Committee on the Judiciary.

Mr. DURBIN. Madam President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 1152

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the “Smarter Sentencing Act of 2023”.

#### SEC. 2. SENTENCING MODIFICATIONS FOR CERTAIN DRUG OFFENSES.

(a) CONTROLLED SUBSTANCES ACT.—The Controlled Substances Act (21 U.S.C. 801 et seq.) is amended—

(1) in section 102 (21 U.S.C. 802)—

(A) by redesignating paragraph (58) as paragraph (59);

(B) by redesignating the second paragraph (57) (relating to “serious drug felony”) as paragraph (58); and

(C) by adding at the end the following:

“(60) The term ‘courier’ means a defendant whose role in the offense was limited to transporting or storing drugs or money.”; and

(2) in section 401(b)(1) (21 U.S.C. 841(b)(1))—

(A) in subparagraph (A), in the flush text following clause (viii)—

(i) by striking “10 years or more” and inserting “5 years or more”; and

(ii) by striking “15 years” and inserting “10 years”; and

(B) in subparagraph (B), in the flush text following clause (viii)—

(i) by striking “5 years” and inserting “2 years”; and

(ii) by striking “not be less than 10 years” and inserting “not be less than 5 years”.

(b) CONTROLLED SUBSTANCES IMPORT AND EXPORT ACT.—Section 1010(b) of the Controlled Substances Import and Export Act (21 U.S.C. 960(b)) is amended—

(1) in paragraph (1), in the flush text following subparagraph (H)—

(A) by inserting “, other than a person who is a courier,” after “such violation”;

(B) by striking “person commits” and inserting “person, other than a courier, commits”; and

(C) by inserting “If a person who is a courier commits such a violation, the person shall be sentenced to a term of imprisonment of not less than 5 years and not more than life. If a person who is a courier commits such a violation after a prior conviction for a serious drug felony or serious violent felony has become final, the person shall be sentenced to a term of imprisonment of not less than 10 years and not more than life.” before “Notwithstanding section 3583”; and

(2) in paragraph (2), in the flush text following subparagraph (H)—

(A) by inserting “, other than a person who is a courier,” after “such violation”;

(B) by striking “person commits” and inserting “person, other than a courier, commits”; and

(C) by inserting “If a person who is a courier commits such a violation, the person shall be sentenced to a term of imprisonment of not less than 2 years and not more than life. If a person who is a courier commits such a violation after a prior conviction for a serious drug felony or serious violent felony has become final, the person shall be sentenced to a term of imprisonment of not less than 5 years and not more than life.” before “Notwithstanding section 3583”.

(c) APPLICABILITY TO PENDING AND PAST CASES.—

(1) DEFINITION.—In this subsection, the term “covered offense” means a violation of a Federal criminal statute, the statutory penalties for which were modified by this section.

(2) PENDING CASES.—This section, and the amendments made by this section, shall apply to any sentence imposed after the date of enactment of this Act, regardless of when the offense was committed.

(3) PAST CASES.—In the case of a defendant who, before the date of enactment of this Act, was convicted or sentenced for a covered offense, the sentencing court may, on motion of the defendant, the Bureau of Prisons, the attorney for the Government, or on its own motion, impose a reduced sentence after considering the factors set forth in section 3553(a) of title 18, United States Code.

#### SEC. 3. DIRECTIVE TO THE SENTENCING COMMISSION.

(a) DIRECTIVE TO SENTENCING COMMISSION.—Pursuant to its authority under section 994(p) of title 28, United States Code, and in accordance with this section, the United States Sentencing Commission shall review and amend, if appropriate, its guidelines and its policy statements applicable to persons convicted of an offense under section 401 of the Controlled Substances Act (21 U.S.C. 841) or section 1010 of the Controlled Substances Import and Export Act (21 U.S.C. 960) to ensure that the guidelines and policy statements are consistent with the amendments made by section 2 of this Act.

(b) CONSIDERATIONS.—In carrying out this section, the United States Sentencing Commission shall consider—

(1) the mandate of the United States Sentencing Commission, under section 994(g) of title 28, United States Code, to formulate the sentencing guidelines in such a way as to

“minimize the likelihood that the Federal prison population will exceed the capacity of the Federal prisons”;

(2) the findings and conclusions of the United States Sentencing Commission in its October 2011 report to Congress entitled, Mandatory Minimum Penalties in the Federal Criminal Justice System;

(3) the fiscal implications of any amendments or revisions to the sentencing guidelines or policy statements made by the United States Sentencing Commission;

(4) the relevant public safety concerns involved in the considerations before the United States Sentencing Commission;

(5) the intent of Congress that penalties for violent, repeat, and serious drug traffickers who present public safety risks remain appropriately severe; and

(6) the need to reduce and prevent racial disparities in Federal sentencing.

(c) EMERGENCY AUTHORITY.—The United States Sentencing Commission shall—

(1) promulgate the guidelines, policy statements, or amendments provided for in this Act as soon as practicable, and in any event not later than 120 days after the date of enactment of this Act, in accordance with the procedure set forth in section 21(a) of the Sentencing Act of 1987 (28 U.S.C. 994 note), as though the authority under that Act had not expired; and

(2) pursuant to the emergency authority provided under paragraph (1), make such conforming amendments to the Federal sentencing guidelines as the Commission determines necessary to achieve consistency with other guideline provisions and applicable law.

#### SEC. 4. REPORT BY ATTORNEY GENERAL.

Not later than 6 months after the date of enactment of this Act, the Attorney General shall submit to the Committee on the Judiciary of the Senate and the Committee on the Judiciary of the House of Representatives a report outlining how the reduced expenditures on Federal corrections and the cost savings resulting from this Act will be used to help reduce overcrowding in the Federal Bureau of Prisons, help increase proper investment in law enforcement and crime prevention, and help reduce criminal recidivism, thereby increasing the effectiveness of Federal criminal justice spending.

#### SEC. 5. REPORT ON FEDERAL CRIMINAL OFFENSES.

(a) DEFINITIONS.—In this section—

(1) the term “criminal regulatory offense” means a Federal regulation that is enforceable by a criminal penalty; and

(2) the term “criminal statutory offense” means a criminal offense under a Federal statute.

(b) REPORT ON CRIMINAL STATUTORY OFFENSES.—Not later than 1 year after the date of enactment of this Act, the Attorney General shall submit to the Committee on the Judiciary of the Senate and the Committee on the Judiciary of the House of Representatives a report, which shall include—

(1) a list of all criminal statutory offenses, including a list of the elements for each criminal statutory offense; and

(2) for each criminal statutory offense listed under paragraph (1)—

(A) the potential criminal penalty for the criminal statutory offense;

(B) the number of prosecutions for the criminal statutory offense brought by the Department of Justice each year for the 15-year period preceding the date of enactment of this Act; and

(C) the mens rea requirement for the criminal statutory offense.

(c) REPORT ON CRIMINAL REGULATORY OFFENSES.—

(1) REPORTS.—Not later than 1 year after the date of enactment of this Act, the head